

In the Claims:

Please amend claim 156 as follows:

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156. (Amended) A method of assessing point of sale taxation, said method comprising the steps of:

(a) accessing a database containing information relating to commodities identified by uniform commodities codes, said database being hosted on a computer-readable medium and having stored therein:

uniform commodities code information and commodities description information corresponding to said uniform commodities code information gathered from a plurality of merchants; and

tax assessment information for each of said commodities for a plurality of taxing jurisdictions, wherein said uniform commodities code information and said commodities description information are correlated with said tax assessment information; and

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said database.

Please cancel claims 88-155 without prejudice.

Please add claims 157-224 as follows:

B2 157. (New) A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information; and

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium; and

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in said master database.

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158. (New) The method of claim 157 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

159. (New) The method of claim 157 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

160. (New) The method of claim 159 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

161. (New) The method of claim 157 wherein said taxing jurisdictions comprise local taxing jurisdictions.

162. (New) The method of claim 157 wherein said taxing jurisdictions comprise state taxing jurisdictions.

163. (New) The method of claim 157 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

164. (New) The method of claim 157 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

165. (New) The method of claim 157 further comprising the steps of comparing a new client database hosted on a computer-

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readable medium with said master database, and modifying said master database to include information from said new client database.

166. (New) The method of claim 157 further comprising the steps of comparing a new client database hosted on a computer-readable medium with said master database, and modifying said new client database to include information from said master database.

167. (New) The method of claim 166 further comprising date-tagging said new client database.

168. (New) The method of claim 167 further comprising providing a new client with said date-tagged new client database.

169. (New) The method of claim 166 further comprising providing a new client with said modified new client database.

170. (New) The method of claim 166 further comprising archiving said new client database on a computer-readable medium.

171. (New) A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

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gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information;

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

comparing a client database with an archived client database hosted on a computer-readable medium; and

modifying said client database to include updated tax assessment information from said master database; and

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in at least one of said master database and said client database.

172. (New) The method of claim 171 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation

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Number (GSRN) system, and the European Article Numbering (EAN) system.

173. (New) The method of claim 171 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

174. (New) The method of claim 173 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

175. (New) The method of claim 171 further comprising date-tagging said client database.

176. (New) The method of claim 175 further comprising providing a client with said date-tagged client database.

177. (New) The method of claim 171 further comprising providing a client with said modified client database.

178. (New) The method of claim 171 further comprising archiving said client database on a computer-readable medium.

179. (New) The method of claim 171 further comprising modifying said master database to include uniform commodities code information and commodities information from said client database.

180. (New) The method of claim 171 wherein said taxing jurisdictions comprise local taxing jurisdictions.

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181. (New) The method of claim 171 wherein said taxing jurisdictions comprise state taxing jurisdictions.

182. (New) The method of claim 171 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

183. (New) The method of claim 171 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

184. (New) A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

gathering uniform commodities code information and commodities description information corresponding to said uniform commodities code information from a plurality of clients;

gathering tax assessment information for each of said commodities for a plurality of taxing jurisdictions;

correlating said uniform commodities code information and said commodities description information with said tax assessment information; and

storing said uniform commodities code information, said commodities description information and said tax assessment information in a master database hosted on a computer-readable medium;

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(b) accessing said master database by a client, the client inquiring as to the tax assessment characteristics of at least one item of uniform commodities code information;

(c) comparing said at least one item of uniform commodities code information with said master database; and

(d) modifying a client database hosted on a computer-readable medium to include updated tax assessment information from said master database for said at least one item of uniform commodities code information for at least one taxing jurisdiction of interest to the client; and

(e) assessing, by the client, at such time that the client chooses to sell said at least one item of uniform commodities code information in at least one taxing jurisdiction of interest, appropriate sales tax for commodities sold by point of sale transactions in the at least one taxing jurisdiction in reliance upon said uniform commodities code information, said commodities description information and said tax assessment information stored in at least one of said master database and said client database.

185. (New) The method of claim 184 wherein said uniform commodities code information is selected from the group consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

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186. (New) The method of claim 184 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

187. (New) The method of claim 186 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

188. (New) The method of claim 184 wherein said step of accessing said master database is performed via a broadband network.

189. (New) The method of claim 188 wherein said broadband network is the Internet.

190. (New) The method of claim 184 wherein said taxing jurisdictions comprise local taxing jurisdictions.

191. (New) The method of claim 184 wherein said taxing jurisdictions comprise state taxing jurisdictions.

192. (New) The method of claim 184 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

193. (New) The method of claim 184 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

194. (New) A method of assessing point of sale taxation, said method comprising the steps of:

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(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining uniform commodities code information and commodities description information corresponding to said uniform commodities code information, wherein said uniform commodities code information and said commodities description information are gathered from a plurality of clients;

obtaining tax assessment information for commodities for a plurality of taxing jurisdictions;

obtaining jurisdictional boundary information for said taxing jurisdictions; and

correlating said uniform commodities code information, said commodities description information and said jurisdictional boundary information with said tax assessment information to determine the tax status for said commodities in said taxing jurisdictions; and

storing said uniform commodities code information, said commodities description information, said jurisdictional boundary information and said tax assessment information in a master database hosted on a computer-readable medium; and

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said uniform commodities code information, said commodities description information, said jurisdictional boundary information and said tax assessment information stored in said master database.

195. (New) The method of claim 194 wherein said uniform commodities code information is selected from the group

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consisting of the Universal Product Code (UPC) system, the Universal Service Code (USC) system, the International Standard Book Number (ISBN) system, the International Standard Serial Number (ISSN) system, the Global Service Relation Number (GSRN) system, and the European Article Numbering (EAN) system.

196. (New) The method of claim 194 wherein said tax assessment information comprises an indication of whether a commodity is taxable, non-taxable or tax-exempt.

197. (New) The method of claim 196 wherein, if a commodity is indicated as being taxable, said tax assessment information further includes a tax rate associated with the commodity.

198. (New) The method of claim 194 wherein said taxing jurisdictions comprise local taxing jurisdictions.

199. (New) The method of claim 194 wherein said taxing jurisdictions comprise state taxing jurisdictions.

200. (New) The method of claim 194 wherein said taxing jurisdictions comprise federal taxing jurisdictions.

201. (New) The method of claim 194 wherein said taxing jurisdictions comprise foreign taxing jurisdictions.

202. (New) The method of claim 194 wherein said jurisdictional boundary information comprises postal code data for said taxing jurisdictions.

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203. (New) The method of claim 202 wherein said postal code data for said taxing jurisdictions comprises ZIP-related codes.

204. (New) The method of claim 203 wherein said ZIP-related codes comprise five-digit ZIP codes.

205. (New) The method of claim 203 wherein said ZIP-related codes comprise ZIP + 4 codes.

206. (New) The method of claim 203 wherein said ZIP-related codes comprise ZIP + 6 codes.

207. (New) The method of claim 194 wherein said jurisdictional boundary information comprises latitude and longitude coordinates for said taxing jurisdictions.

208. (New) The method of claim 207 wherein said latitude and longitude coordinates comprise latitude and longitude data collected while traversing a path via a receiver in communication with satellites of the global positioning system.

209. (New) The method of claim 207 further comprising comparing a physical address related to purchase of at least one commodity with said latitude and longitude data to determine in which of said taxing jurisdictions the commodity is subject to sales taxation.

210. (New) The method of claim 209 wherein said physical address is selected from the group consisting of a billing

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address, delivery address, an address of a point of consumption of services, an address of a point of rendering of services, and an address of a service provider.

211. (New) The method of claim 194 wherein said jurisdictional boundary information comprises census data associated with said taxing jurisdictions and processing said census data such that counties receive a unique Federal Information Processing Standard (FIPS) code and smaller jurisdictions receive a unique Minor Civil Division (MCD) code.

212. (New) The method of claim 211 further comprising comparing a physical address related to purchase of at least one commodity with at least one of said FIPS codes and said MCD codes to determine in which of said taxing jurisdictions the commodity is subject to sales taxation.

213. (New) The method of claim 211 wherein said physical address is selected from the group consisting of a billing address, delivery address, an address of a point of consumption of services, an address of a point of rendering of services, and an address of a service provider.

214. (New) A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

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obtaining postal code data associated with a plurality of
taxing jurisdictions;

obtaining latitude and longitude coordinates data
associated with said taxing jurisdictions; and

combining said postal code data and said latitude and
longitude coordinates data to establish latitude and longitude
coordinates data for jurisdictional boundaries of said taxing
jurisdictions;

storing said latitude and longitude coordinates data for
jurisdictional boundaries of said taxing jurisdictions in a
master database hosted on a computer-readable medium; and

(b) assessing appropriate sales tax for commodities sold by
point of sale transactions in at least one of said taxing
jurisdictions in reliance upon said latitude and longitude
coordinates data for jurisdictional boundaries of said taxing
jurisdictions stored in said master database.

215. (New) The method of claim 214 wherein said postal
code data for said taxing jurisdictions comprises ZIP-related
codes.

216. (New) The method of claim 215 wherein said ZIP-
related codes comprise five-digit ZIP codes.

217. (New) The method of claim 215 wherein said ZIP-
related codes comprise ZIP + 4 codes.

218. (New) The method of claim 215 wherein said ZIP-
related codes comprise ZIP + 6 codes.

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219. (New) The method of claim 214 wherein said step of gathering latitude and longitude coordinates data comprises traversing a path and collecting latitude and longitude data via a receiver in communication with satellites of the global positioning system.

220 (New) A method of assessing point of sale taxation, said method comprising the steps of:

(a) compiling a tax assessment database for commodities identified by uniform commodities codes, said compiling comprising the steps of:

obtaining postal code data associated with a plurality of taxing jurisdictions;

obtaining census data associated with said taxing jurisdictions and processing said census data such that counties receive a unique Federal Information Processing Standard (FIPS) code and smaller jurisdictions receive a unique Minor Civil Division (MCD) code;

combining said postal code data and said census data to establish FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions; and

storing said FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions in a master database hosted on a computer-readable medium; and

(b) assessing appropriate sales tax for commodities sold by point of sale transactions in at least one of said taxing jurisdictions in reliance upon said FIPS and MCD code data for jurisdictional boundaries of said taxing jurisdictions stored in said master database.